

## Entertainment as an archival source for historical accounting research

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# Entertainment as an archival source for historical accounting research

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## Abstract

This research champions indigenous voices and epistemes in accounting history. It corrects the hegemony of the coloniser's voice in the archive and fills the archival vacuum with indigenous voices. This research presents the case of rice accounting in Cambodia. Cambodia was devastated by half a millennium of warfare and coups destroying written archives. The archives of the French coloniser are all that survive. That archive tells the coloniser's version of rice accounting. To challenge that version of rice accounting, this research examines the story of rice accounting found in a traditional form of Cambodian entertainment: circus performance. Circus performance is a form of archive that captures collective memory, providing an indigenous voice and episteme. This research examines how, in preserving collective memory, traditional forms of entertainment can facilitate a richer understanding of accounting history when the written indigenous archive is impaired, destroyed or has failed to recognise the indigenous voice.

## Keywords

archival research, Cambodia, colonialism, performance, rice accounting

## Introduction

The epistemological challenges to research – to its paradigms, practices and impacts – play a significant role in making those spaces richly nuanced in terms of the diverse interests that occupy such spaces. (Smith, 2007: 113)

The term *indigenous* is used for social groups who have an historical continuity with a pre-colonial past (Weaver, 2001). Extant research has recognised the role of accounting mechanisms in colonisation (Bakre, 2008; McNicholas et al., 2004) and the suppression of indigenous knowledge (Miley and Read, 2018; Neu, 2000a) but neither colonisation nor suppression of indigenous cultures can extinguish the facticity of indigenous history. The purpose of this research is to explore the challenges of presenting indigenous accounting history accurately and respectfully, including indigenous epistemes and indigenous voices. This research explores those challenges

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through the illustrative example of the search for Khmer rice accounting history. The Khmer people are an ethnic group from South-East Asia who are indigenous to Cambodia, where this research was conducted. Rice has long been the basis of the Cambodian diet, and it has cultural significance. Historically, it has been important socially and economically. For centuries, rice was the main currency: purchases were made using rice for payment and taxes were paid in rice. The problem with researching Cambodia's rice accounting history is that most of the written records of this history no longer exist. The research conducted explains how the problem of researching Cambodia's rice accounting history was addressed and how indigenous circus performance provided an archival source which enabled inclusion of the indigenous voice and episteme.

Recognising that accounting research should move beyond a Western focus has emancipated the voices of groups stigmatised, dispossessed or disenfranchised by colonisation (Alawattage and Wickramasinghe, 2009; Annisette, 2006; Miley and Read, 2018; Yapa et al., 2016). However, most of the accounting research on these themes has relied on methodological approaches and research methods that privilege knowledge from countries that were colonisers. This is reinforced by the reliance in historical accounting research on written archives. Stigmatised, dispossessed and disenfranchised groups are often excluded from traditional written archives. If they are included, it is in subservient roles, such as slaves and servants, or as anthropological curiosities. In the public health area, the split between 'our knowledge', which refers to Western understanding of medical illness, and indigenous knowledge of medical illness, which is presented as a lesser form of knowledge, has been criticised as a source of distress to the indigenous peoples studied (Cochran et al., 2008). However, the split continues in many other disciplines, including accounting.

Mukherji (2004) questions the appropriateness of using Western social-science research methodologies when seeking to understand non-Western societies. The dominance of Western methodologies in research has misrepresented indigenous ways of knowing through conglomeration, commodification and simplification of indigenous experiences for consumption by colonisers (Bishop, 2007). The Western methodological 'expert' has displaced the indigenous voice and provided a Western interpretation of indigenous culture, leading to concerns in indigenous communities about a lack of research accountability that permits researchers to present their version of indigenous culture filtered solely by Western perspectives (Bishop, 2007). The dominance of colonial research methodologies has led to indigenous communities calling for the development of decolonising approaches to research (Simonds and Christopher, 2013). This may include overthrowing the dominant paradigm of historical research based in the traditional archives of colonisers and their local collaborators (Kuhn, 1970). Māori anthropologist Linda Tuhiwai Smith, who is quoted at the start of this section, argues that the word 'research' should be restated as 're-search' to emphasise that when investigating the practices of indigenous communities, Western researchers have looked at indigenous practices as if viewing slides under a microscope, which turns indigenous communities into objectified specimens to be researched rather than people (Smith, 2007). Post-colonial research recognises that research processes steeped in a Western worldview represent an imposition of power that become another form of colonisation (Briggs and Sharp, 2004; Chilisa, 2005). This should not prevent non-indigenous researchers from undertaking research on indigenous topics but it does oblige them to decolonise their methodologies (Bozalek, 2011; Prior, 2007) which involves recognising the importance of methods of knowledge creation and transfer that are valued by, and familiar to, indigenous groups (Nabobo-Baba, 2008).

Accounting historians recognise that focusing on extreme cases can reveal aspects of accounting not normally visible (Collins et al., 1997; Miley and Read, 2012b; Walker, 2000). Cambodia was selected for the research because it represents an extreme case since most of its domestic written archives have been destroyed (Ehlert, 2013; O'Reilly, 2014; Winter, 2008). They were destroyed deliberately by invading forces from Thailand in the 1590s, then destroyed accidentally as part of

the collateral damage from military action conducted by the United States and its allies in the 1960s and 1970s and then destroyed deliberately by the Khmer Rouge regime in the 1970s (Caswell, 2013). This made it necessary to look beyond traditional written archives. Since Cambodia had been colonised many times in its past, it was also necessary to search for the indigenous Khmer voice. This required hunting for other locations that privileged indigenous histories of rice accounting. Destruction of archives is not unique to Cambodia. War has devastated archives around the world. In addition, many indigenous archives have been deliberately destroyed through programmes of ethnic cleaning and processes of subjugation, or the failure of colonising powers to recognise or value indigenous heritage. However, even in cases where written archives are intact, racist presentations of indigenous histories in those archives may require supplementation from other sources to recognise the indigenous voice.

The research uses two available sources on Khmer rice accounting. First, there are records made by colonisers that are maintained in the written archives of Cambodia's former colonisers. As with most records of colonisers, these reflect the colonial voice and colonial attitudes towards colonial subjects (Harris, 2003; Neu, 2000b). Second, there is the non-written source found in the circus performance of Phare Cambodian Circus ('Phare'), which is Cambodia's only performing circus troupe. This source reflects collective memory and presents the indigenous voice. Phare was established by a group of Khmer refugees in a camp in northern Thailand while escaping the 'killing fields' (Joff  and Puttnam, 1984) of the Khmer Rouge regime. Its aim is to entertain through circus performance based around themes that present traditional and contemporary histories of Cambodia. It seeks to preserve collective Khmer memory through circus performance, restoring knowledge of Khmer history and culture no longer available from written sources. Circus performance is a traditional Khmer way to present stories and transfer knowledge. A story is acted with musical accompaniment and circus acrobatics, so the educative and entertainment roles overlap. Despite attempts by the Cambodian government to rebuild a written history of Cambodia, much of its written indigenous history is permanently lost, making forms of knowledge that capture memory of particular importance to the Khmer people (Tyner et al., 2012). Storytelling in its many narrative forms has always been an important mechanism for retaining memory and imparting knowledge (Tobin and Snyman, 2008; Wijetunge, 2012). In Cambodia, oral storytelling is a traditional way of preserving knowledge of Khmer history (Caswell, 2010; M nyas, 2008).

Throughout the research, the term 'Cambodia' is used. This is the contemporary name used for the sake of simplicity but is not historically correct.<sup>1</sup> Cambodia was established in 1953. It was previously known as the Khmer Kingdom or Khmer Empire. *Khmer* refers both to the language of Cambodia and the ethnicity of more than 97 per cent of the population (Corfield, 2009). The Khmer Empire, with its capital at Angkor, was a rich and powerful kingdom between the ninth and fifteenth centuries CE. Between the eleventh and thirteenth centuries CE, Angkor was the world's largest pre-industrial urban centre (Briggs, 1947). Its cultural and artistic zenith occurred between the ninth and twelfth centuries CE. Historians also refer to the Angkor Kingdom or Angkor Empire, extending this term to the period after the capital was moved from Angkor south to Oudang (now known as Phnom Penh) in the mid-fifteenth century.

The next section provides a brief historical background of Cambodia. This is followed by a description of the research method and the challenges of conducting this research. Next, there is a comparison of the history of Khmer rice accounting based from colonial records and what is revealed in the circus performance of Phare. Then, there is a discussion that compares the written archive and Phare's circus performance as research sources. The research finds that performance entertainment offers potential as a source for historical accounting research. It is concluded that giving voice to indigenous cultures may introduce sources that have not previously been considered for historical accounting research, such as indigenous performance, and that despite the

research challenges of using these sources, they have the potential to enrich understanding of accounting and its past.

## Background

Cambodia has a population of approximately 16 million people. It covers a relatively small area of South-East Asia geographically and is bordered by Thailand, Laos and Vietnam. The history of Cambodia has been marked by social and political turbulence (Chhang, 2007; Lennon, 2009; Slocomb, 2010). This section focuses on how Cambodia's history led to the destruction of its written archive.

The Angkor Kingdom was established in 802 CE by King Jayavarman II. It became large and wealthy, covering most of contemporary Cambodia, Thailand, Vietnam and Laos (Winter, 2008). Royal, religious and administrative control was centralised in a large complex of palaces and temples in Angkor (Higham, 2014). By the fourteenth century, the Angkor Kingdom had declined in power and size (Aymonier, 1904a).

In 1591, following repeated Cambodian incursions into Thailand, Thailand successfully invaded the Angkor Kingdom. Cambodia became a vassal state of Thailand in 1595. The Thais systematically destroyed Angkor's archives to eradicate evidence of its former power (Briggs, 1947). Cambodia then became a battlefield for the next 250 years as both Thailand and Vietnam sought to control it (Lennon, 2009).

When French missionaries arrived in Cambodia in the 1850s, Cambodia sought French assistance against both Thailand and Vietnam. In 1863, Cambodia became a French protectorate under a treaty that allowed the Cambodian king to remain as a figurehead, although power vested in the Resident-General, who headed the French administration of Cambodia. In exchange for military protection, France assumed control of all Cambodian trade and foreign relations (Slocomb, 2010).

During the Second World War, Cambodia was ruled by the Vichy French Government. In 1941, after defeat in the French–Thai war in which Thailand was supported by the Japanese Empire, France was forced to cede Cambodian territory to Thailand. In 1945, when the Second World War was in its final weeks, Japan dissolved the French government of Cambodia, and supported the Cambodian king in declaring Cambodia an independent nation (Kiernan, 2002). The power balance shifted again after the Second World War, when France offered Cambodia more freedom over its governance if it continued as a French protectorate. In 1947, France permitted Cambodia to hold elections, but in 1951, the King sought the withdrawal of French troops from Cambodia. In 1953, Cambodia became independent (Kiernan, 2002).

In the 1960s, Cambodia had internal rebellion and diplomatic issues due to the changing political allegiances of neighbouring countries. It cut ties with the United States, which had been providing it with aid. Many industries, including rice trading, were nationalised. Despite declaring its neutrality vis-à-vis the escalating war in Vietnam, Cambodia gave permission for North Vietnamese and Chinese communist forces to use Cambodia in their battle against South Vietnamese and US military forces. This led to civil war in Cambodia. In 1969, Cambodia became actively involved in the Vietnam War. The US Government engaged in a secret programme of bombing Cambodia in an attempt to eradicate communist insurgent forces. The bombing destroyed much of Cambodia's infrastructure, written records and heritage assets; killed many Cambodians; and caused an exodus of Cambodian refugees into Thailand (Clymer, 2013; Kiernan, 1976). Among these refugees were the men who would later start the Phare Cambodian Circus.

In 1970, Cambodia's deposed leader, who had fled to Beijing, established an alliance with a revolutionary movement known as the Khmer Rouge. The devastation caused by American bombing and its repercussions caused resentment in Cambodia. This increased sympathy for the Khmer

Rouge (Clymer, 2013), which undertook recruitment drives to build a military force to attack the government, led to renewed civil war. In 1974, following the civil war, the Khmer Rouge claimed victory. The regime was supported by Chinese money. A military government was established under the leadership of Pol Pot. A refugee crisis ensued as Cambodians fled the country. The regime of Pol Pot was harsh. Children were forcibly conscripted into the Khmer Rouge army. The entire population of Phnom Penh was forced into the countryside, to labour for 12–15 hours daily. Disobedience led to immediate execution (De Walque, 2005).

The Khmer Rouge wanted to make Cambodia an agrarian socialist republic. Pol Pot immediately abolished the currency, stopped all postal services and cut Cambodia off from the outside world. During Pol Pot's regime, the grounds of the National Archive in Cambodia's capital city of Phnom Penh were used as a pig sty and soldiers used the building as a barracks, lighting cigarettes and cooking fires with the archives' card catalogues, knocking over shelves and scattering documents so that it has not been possible to reconstruct all the written archives (Arfanis, 1997). Between 1974 and 1979, the Khmer Rouge systematically and intentionally destroyed much of the country's written and built heritage and killed approximately 1.3 million people, which was almost one quarter of the population (Fergusson and Masson, 1997; Lennon, 2009; Winter, 2008). Many more died of disease, starvation or in Khmer Rouge re-education camps (Chanda, 2002; Kiernan, 2003). The exact number of deaths is unknown because no records were kept. Anyone viewed as an intellectual elite was killed. This included teachers, monks and anyone with more than a basic education. Thus, in addition to losing its written archive, Cambodia lost those with intellectual knowledge of the archive (Fergusson and Masson, 1997; Heuveline, 1998).

The Khmer Rouge's reign of terror ended in 1979 with the Vietnamese invasion of Cambodia. Vietnam was supported financially by the (former) Soviet Union. Since then, Cambodia has been trying to rebuild and recover (Lennon, 2009). Trials for war crimes committed by the Khmer Rouge are ongoing in Cambodia, under the jurisdiction of the United Nations (Ratner, 1999).

The detailed history of Cambodia is complicated and at times, horrific. The key aspect of Cambodian history relevant to the research is that most of Cambodia's written archive was destroyed when its physical and social infrastructure was destroyed (Ehlert, 2013; O'Reilly, 2014; Winter, 2008).

## Research method and challenges

This research uses three research methods: examination of the remaining written archive, interviewing Phare's performers and observation of the circus performance itself. This section describes these methods.

The research started with an exploration of the archive held by the Institute of Khmer Studies in Siem Reap. The Institute is located in two traditional Khmer buildings located in Wat Damnak, a Buddhist temple complex in Siem Reap, Cambodia. Although we were aware of the extensive destruction of archives by the Khmer Rouge, it was important to determine whether any of the archive had survived or been reconstructed. To assist Cambodia with the reconstruction of its archive, an international effort promoted by France, Switzerland and Australia has attempted to locate copies of surviving records in international libraries and give donated copies to Cambodia. Our hope was to find archival documents that had not been destroyed. Our expectation was to find donated copies.

The written documents that were found were copies of French writings presented to Cambodia by the French Government. Although we could have avoided the physical challenges of undertaking the research in Cambodia by conducting the research in Paris, there is a reason to undertake research in the locale in which the researched events occurred, even though the availability of



digital archives now make it possible to undertake research from other locations. The less familiar the cultural context that is being researched, the more important is learning firsthand about that culture by immersion for the researcher. Experiencing a culture firsthand provides a richer understanding than can be gleaned from reading about it. We had a peripheral appreciation of Khmer culture before we started. There are similarities with other South-East Asia cultures: one of the authors spent his childhood in Singapore and both authors had extensive experience living and working in Thailand. However, we recognised that when considering a culture that may be similar to one with which you are familiar, it is important not to make assumptions based on some degree of similarity, thus missing nuanced differences.

Archival research has been one of the primary research methods of accounting history because archives are seen as providing cogent primary evidence (Fleischman and Tyson, 1997; Giroux, 1999). In historical accounting research, issues associated with archival research include problems of accessibility (Cobbin et al., 2013), dealing with incomplete records (Decker, 2013), errors (Brief, 1965) and bias (Kepley, 1984; Tyson, 1996). There is also the challenge of understanding the social, cultural, political and economic circumstances in which past records were created (Carnegie, 1995). The original intent of the author may not be known or may be unintentionally interpreted through a present-minded lens (Miley and Read, 2017). If there is no archive, an area may not become the subject of research investigation. This can lead to the erroneous conclusion that it was not an area influenced by, or that influenced, accounting. Choudhury (1988) warns inferences of no accounting due to a lack of accounting records. He also warns against misinterpretation when accounting records do not appear in the way we have come to expect.

In music, the silence of the rests is as important to the overall piece of music as the noise in the notes. In research, silence may be equally important (Mazzei, 2007). Both feminist and post-colonial research recognise that when silence comes from being marginalised, disenfranchised or disempowered, it is part of the fabric of discourse and cannot be ignored (Huggan, 1990; Parsons and Ward, 2001). Heidegger referred to silence as something to be experienced, rather than ignored as a void (Caputo, 1986). Writer A.A. Milne (1928) also presented nothing as something when he wrote:

‘How do you do Nothing’, asked Pooh after he had wondered for a long time.

‘Well, it’s when people call out at you just as you’re going off to do it, “What are you going to do, Christopher Robin?” and you say, “Oh, Nothing,” and then you go and do it’. (p. 172)

Archival studies recognise that the issues of archives commence with the process of archiving. This process has been described as a performance in which the archivist’s preservation choices marginalise or privilege information (Schwartz and Cook, 2002). The archivist serves as the gatekeeper of knowledge and has been described as an actor who, like an invisible ghost, remains shrouded, unnoticed and an indiscernible performer (Nesmith, 1999).

Control of a written archive is always an exercise of power, as is its deliberate destruction. For instance, Harris describes how controlling the archive during the apartheid regime in South Africa provided a mechanism to control society (Harris, 1997). Deliberate destruction of a written archive is in itself an archival act. In destroying the written archives of the Khmer people, the invaders from Thailand and the Khmer Rouge became archivists who gave status to a different archive. The Thai invaders privileged Thai archival records and history over Cambodian records and history. The Khmer Rouge privileged contemporary events over memory stored in the written archive. Mbembe (2002) describes this as the status of the debris. According to Cohen (2015), when a written archive is destroyed, everyone becomes an archivist because everyone is responsible to some

extent for preserving and transmitting historical knowledge, even if they are unaware of their role. They become archivists because historical information does not flow along ordered paths of transmission. It flows through the social relationships of the community (Cohen, 2015). The past dominance of archival research methods does not privilege them over other methods (Feyerabend, 1975). The challenge for historical accounting research is to journey beyond traditional archives to explore other ways of knowing.

Personal diary notes describe the traditional archival part of this research. Diary reflections are normally included in ethnographic research. They can be important for understanding the participant–researcher relationship and the framework through which the researcher interprets data. They can enhance research authenticity (Punch, 2012) and provide additional information about the circumstances under which the research was conducted (Hannabuss, 2000; Lichterman, 2017). There is potential for more frequent inclusion of diary notes in historical accounting research. A personal diary record by one of the authors describes the unanticipated physical challenges in undertaking the archival component of this research:

It was 36 degrees Celsius at the library by 9 am and the temperature rose progressively throughout the day. Today there is no electricity in Siem Reap . . . again. The librarian unlocked the special library for us but had to stay with us the whole time. This is a very precious archive and very few people are privileged enough to see it or work in it. There were no fans, no chairs, no computers, no photocopiers and no other researchers . . . just us and the librarian. There was one room with shelves of books and papers plus a ladder to a mezzanine section. Materials were uncatalogued. We had to sit on the floor to go through items one by one. It was very slow, tedious work and moving piles of books and papers in the heat was incredibly tiring. Without electricity, it was pitch black in the archive. We could barely see each other . . . just shadowy shapes. The air was still and heavy, and the smell of frangipani trees outside was mingled with the musty smell of old books and papers, carefully salvaged and preserved for the future. To try and view the contents of each document, we used the torches on our phones. The weak torchlight seemed to be swallowed up in the darkness. People waving their phones with the torches shining may look great in videos of rock concerts but it is a hell of a way to do archival research. We looked at about 1,500 books and papers . . . all useless. When we came across anything that looked even marginally promising, we had to carry it to another building to inspect it because, while the librarian had to stay with us in the special locked archive, she was also meant to be supervising the public library in a neighbouring building. (Extract from author's diary, 2 April 2019)

Accurate referencing is important in research because it allows verification of sources. Using verifiable sources enhances research credibility because it ensures others can access those resources, use them to further the development of a research theme or replicate prior research. Uncatalogued archives raise the same issues as other gaps in the research. The documents we viewed had identifying reference details. These were primarily uncatalogued photocopies of archival records donated from private collections or foreign governments and carefully preserved original pages from the past with no means of identifying their original source.

One solution to overcome the gaps in an archive is to look beyond the archive. This involves using additional sources such as letters, diaries, interviews, references to original documents in secondary sources, oral histories or other eyewitness accounts. It was this search which led us to Phare Cambodian Circus. Gaps in archives can be revealing. In this research, it emphasised the consequences of past archival devastation and magnitude of the reconstruction task. However, archival silence can also be a political statement, reflecting the power of those who are able to control the archive and access to information.

Although silence is a statement, it is rarely a statement that nothing is there. This is evident in a music composition by composer John Cage. In his piece 4'33", Cage challenges our understanding



of silence. This composition for piano involves the pianist sitting at the piano in silence for 4 minutes and 33 seconds. The point of the composition is that the pianist, though not playing, is not sitting in silence because we are never in total silence. During a piano performance, the piano is not the only sound. There may be white noise, or noises such as audience members coughing or shuffling, or sounds filtering into a concert hall from outside. Cage's composition, intended as a union between music and nature, was prompted by the white paintings of Robert Rauschenberg (Cage, 1961). Painted in 1951, they are a series of large, white modular panels with as few brush-marks as possible on them. The point is that white reflects light. As they reflect light and shadows, including the shadows of dust particles in the air, the images caught on the white panels are ever changing (Joseph, 2003). The white paintings and Cage's composition resonate with archival research where the archive is silent because they reinforce that silence cannot be equated to nothing. Similarly, an accounting history may, from a research perspective, be inconsequential or even boring, but it still existed, even if there is no record of it. It cannot be assumed that because there is no record now, no record was made. In addition to deliberate or accidental destruction, archival records are lost through culling decisions of archivists or because they were not considered worthy of preservation.

Throughout this research, a recurring concern was whether this research project could be justified in view of the paucity of written evidence. There are repeated references in the author's diary to the authors discussing this issue. An author's diary record explains how this was resolved:

We have decided that if accounting historians ignore topics without an extensive archive, we will end up with a limited and misleading picture of accounting history. Research can't be just about the easy projects. It is about expanding our knowledge so surely we have a responsibility to tackle the hard projects too. And if they prove too hard, maybe that is something we should also be writing about because tackling the challenging areas should move our discipline forward methodologically. (Extract from author's diary, 7 April 2019)

Also relevant to the choice to pursue this research was that the definition of an archive has expanded. Foucault (1976) broadened the definition from a set of items, such as preserved written documents, to a set of relations. He recognised that the archive is not limited to a building or its collected contents but extends into society. He described an archive as the collection of material traces from a particular historical time or culture. This changed the definition of an archive from a passive storehouse of information to an active site in which social power is negotiated and constructed (Schwartz, 2008; Schwartz and Cook, 2002). It also created a space for archives to take other forms, which has opened the way for performance art to be viewed as an archive (Allen, 2010; Jones et al., 2009; Stoian, 2002). Changing the understanding of what constitutes an archive changes the notion of memory, moving it from being something represented by a collection to something made and re-made (Schwartz and Cook, 2002).

The spaces occupied by archives and history do not co-exist. Archives represent selective choices that control the construction of collective memory so they should not be adopted uncritically as the determinant of history (Blouin Jr, 2004). Archives were originally kept by public authorities to attest to acts of enduring significance. By preserving a document in an archive, it served to attest to the act itself and the rights and obligations associated with that act. This is why old archives contain a plethora of documents evidencing taxation, property rights, church boundaries, land entailments and tithes. Over time, legal registration accompanied the archiving process, and law courts started to recognise the legal status of document registration (Baker, 1979; Buck, 1990; McKendrick, 2011). With increased literacy, the content of archives expanded to include the records that evidenced the regulation of public and private practices. This made archives the repository of evidence on accountabilities. Until the late eighteenth century, the main users of archives

were lawyers determining a legal position or the trustworthiness of a document to prove an act, obligation or fact, so archives became integral to establishing how the past could be known and to understanding human experience (Eastwood, 1994). According to Eastwood (1994: 126), conditioning from the past, when archival documents represented complete evidence of accountabilities, rights and obligations, leads contemporary scholars to view archives, and particularly written archives, as all that people produce 'in the course of their affairs'. Since Phare Cambodian Circus was the intentional portrayal of collective Khmer memory, this made its circus performances an archive that could be viewed as a story about Khmer history, culture and society.

In the area of battlefield tourism, it is accepted that visiting the location of a battle gives a different and deeper understanding than reading about that battle (Dunkley et al., 2011). An advantage of conducting our archival research in Cambodia was that it enriched our understanding of the cultural context surrounding our research. This understanding was developed through the subliminal knowledge gained from moving into a non-Western cultural space (Williams, 1998) and from conversations with local Khmer people of different ages, backgrounds and gender about their personal memories of life in Cambodia from the 1960s and 1970s, particularly when Pol Pot and the Khmer Rouge ruled Cambodia.

Considerable time was spent increasing our knowledge of Cambodian culture and history by talking to Khmer people. These conversations were conducted in English, French and Thai. They provided an understanding of Cambodian culture not obtainable in other ways and confirmed what was presented about Khmer society in the performance of the circus. An extract from the diary of one of the authors shows growing understanding of the value of conducting this research in situ:

After reading so much about Cambodia in French and in English, I thought I knew its history backwards but none of that reading prepared me for today's conversations. Mr Seng told us about his house being destroyed. They lost everything and fled to the jungle. There were no schools, no hospitals. At five years of age, he would go into the jungle for hours to look for berries to eat. He still knows which ones are good and the ones to avoid. Mr Tan told us about being forcibly conscripted into the army. He said you slept on the ground with only your rifle. He described his rifle as his pillow and his girlfriend. You did not know whom to trust so you trusted no one, not even your own family. Mr Tan took us round one of the temple ruins and described all the families living there with absolutely nothing. The ruins gave no physical protection but he said Pol Pot did not realise that they gave spiritual protection which Pol Pot could not destroy by killing the monks. This is a nation of people who have been traumatised and have chosen to move forward. I cannot imagine such horror, thank goodness, but now I understand so much more. No-where have I read any of things we are being told. I only hope I can bring this understanding into this research. (Extract from author's diary, 31 March 2019)

After completing our work at the Institute of Khmer Studies and viewing their circus performance, we talked with members of Phare. Using Western research method descriptions, these would be described as unstructured interviews with the cast of Phare, each lasting approximately 30–40 minutes. However, the conversations were more casual and fluid: one performer would be asked a question but another might answer and this would promote internal discussion among the performers. Our previous conversations with local Khmer people had taught us to appreciate that allowing the fluid dynamic of Khmer dialogue was more productive than insisting on interview rigour. The purpose of talking to the performers was to ensure that our understanding of the performance was accurate. A Khmer translator was not required because the circus performers spoke sufficient French to conduct all conversations in French. Parts of the interviews were also conducted in Thai since the circus' founders were proficient in Thai. Neither English nor Khmer translators were used, or necessary. An author's dairy extract explains the importance of talking to the circus performers:

The hard part was making sure we really understood the performance. It was easy to follow the story but have we understood it in the same way the performers understood it when they were developing it? Have we missed things because we saw the performance through the eyes of our culture? Have we read things into the performance because we were looking so hard for difference that we have fooled ourselves into seeing difference where it does not exist? The only way to find answers was to talk with the performers – to ask and not assume. (Extract from author's diary, 3 April 2019)

We had no sense of how our questions were perceived because everything was answered with both directness and good humour. As part of its educative role, Phare's performers hold open sessions after every performance to talk with anyone in the audience so the performers were accustomed to discussing their performance. We were told that performances were changed to reflect post-performance memories that Khmer audience members shared in these open sessions. As an archive, entertainment can be criticised for not being objective, but this is true of all archives. There is subjectivity in collection, culling and presentation decisions surrounding any archive. By engaging with the audience and responding to audience feedback, Phare's performance offers its audience an audit role so they share the rebuilding of social memory and attest to the authenticity of the performance's portrayal of Khmer memories. This raised other issues for us, captured in the diary of one of the authors:

How did they determine which memories should be captured? We were told that the development process is a communal one. Unlike most Western performances, which have an author, everyone in the circus troupe participates. Perhaps it reflects my cultural background that I would question whether participation can ever be equal but that does not seem to be problem. I see that deciding what to say is a political process by an author. They see that allowing the performance is the political process because of the community's power to influence what is portrayed. Community flows through everything –the development, the execution, the story of the performance. But community today might not be the same as community when the rice rolls were kept. Lots of people have told us that nothing has changed but surely everything has changed because the killing fields happened, because Cambodian independence happened and because we are no longer in the 1800s. (Extract from author's diary, 2 April 2019)

From talking to local people, we realised that it did not matter whether village life had changed. What mattered was that there was a collective memory about traditional social values and village dynamics that Phare had captured in a way that had authenticity to Khmer people. Our conversations with the circus performers confirmed that this mattered to them and that we had correctly interpreted the circus performance. Since the conversations with the circus performers were to confirm our understanding, as opposed to contributing new information, we have not included quotes from the conversations with the circus performers. This is so the focus of the research remains on the performance itself because the contribution of this research is to illustrate how a performance archive has a voice and can give voice to those whose memories it portrays.

## **Exploring Khmer rice accounting**

This section compares what is known about Khmer rice accounting from the sources of written archives made by colonial rulers with what is known from Phare's circus performance. The sources from Cambodia's colonial rulers reflect their attitudes towards the Khmer people and the biases of the coloniser. Although Cambodia was influenced by Hinduism between the first and sixth centuries CE, the indigenous sources reflect Cambodia's strong Buddhist tradition. Despite the increase in other religious beliefs in contemporary Cambodia, more than 97 per cent of the population is Buddhist (Harris, 1999).

## The written archive

For centuries, the Khmer people used barter for small transactions. Large transactions were paid in rice or human labour (Gardere, 2010). Wealth was measured for a village, not an individual or family, and was based solely on rice output. The amount of arable land available to a village for growing rice was determined by the king and a standard output measure was applied to determine expected output. Tax was paid by each village based on its rice output. Tax rolls were the main accounting document of the Khmer rice accounting system. They recorded the number of people in each village, the rice wealth of each village and the tax to be paid by each village (Aymonier, 1904a). The Khmer rice rolls have been destroyed. However, they are mentioned in the court rolls of Vietnam from the 1830s and described in the writings of French colonisers Étienne Aymonier and Henri Mouhot, who lived in Cambodia in the 1860s and 1870s (Guérin, 2008; Mouhot, 1868; Ngaosivat and Ngaosyvathn, 2001).

Henri Mouhot (1826–1861) was a naturalist, philologist and explorer who wrote extensively about the structure and wall paintings of Angkor Wat and his observations of Khmer village life. Étienne Aymonier was a linguist and archaeologist who is remembered primarily for his systematic survey of the ruins of Angkor. He published several books which include his observations of Khmer rice accounting, based on personal observations in his diaries (Aymonier, 1875, 1891, 1904a, 1904b). Aymonier (1904a) states that in the 1870s, he saw tax rolls dating from the 1850s onwards and was told the tax accounting system came from China.

The following description of the rice accounting system comes from the writings of Mouhot and Aymonier. Until the late 1800s, taxation payments on the rice harvest of villages were collected by the king, not French administrators. One tenth of all rice was paid in tax to the king. In addition, rice was given to monasteries to make offerings to the gods. A separate amount of rice was given to the monks as food. The king's administrative officials also received rice as food because they lived at the palace so were unable to grow their own rice (Gardere, 2010). After these gifts, the king's administrators organised distribution of rice to needy communities.

Rice payments were transported from villages to provincial capitals, where the provincial governor arranged transportation to the capital city (first Angkor and later Phnom Penh) for storage in large storehouses. Taxpayers were responsible for the cost of transportation, which was also paid in rice. To ensure the honesty of the men transporting rice, payment was made after delivery to the storehouses. The payment equalled the amount of rice transported.

On delivery, mandarins appointed by the king used the tax rolls to check that quantities sent by provincial governors equalled the cumulative total from the villages. Both Aymonier (1904b) and Mouhot (1868) describe the thoroughness of rice audits, which were conducted by mandarins and storehouse managers, and the importance of the rice rolls to villagers, the king, his agents and provincial governors. They also state that French administrators found no reason to change the Khmer rice accounting practices.

In his writings, Aymonier describes the taxation assessment process that he observed. In the month of *Meank Phom* (February), following the rice harvest, the governors of the provinces were visited by a delegate appointed by the king, called the *Achucha Luang*. He brought the warrant of royal authority to tax the villagers. He was accompanied by a manager from the rice storehouses. Each provincial governor then appointed his own delegate, called the *Mehang*. The *Mehang*, *Achucha Luang* and storehouse manager visited each rice-producing village. Under their supervision and the scrutiny of the villagers, an assessment of rice tax was made. A written record of the tax assessment was made in the rice roll by the storehouse manager. The *Mehang* acted as an auditor for the governor to ensure the accuracy of rice weights and that taxes were calculated correctly (Aymonier, 1875). The *Achucha Luang* acted as an auditor for the king to ensure the king was not cheated out of rice payments (Aymonier, 1904a).

All tax matters were conducted under a special temporary shelter, called a *roung*. Each village built its own *roung*. Before the tax assessment, the warrant was read to the head villager, the *Me Srok*, by the *Achucha Luang*. The *Me Srok* then pledged to take the men to each house in the village and not conceal any rice. The pledge made him personally responsible for any rice that was concealed. After the pledge, the *Me Srok* made a fixed payment, called the *thlay sebat*, for the reading of the warrant. This payment signified that no favours would be provided and represented the village buying back the right to negotiate the tax payment. Traditionally, the payment was a piece of banana bark or cotton woven by the village and was worn by the *Achucha Luang* throughout the tax assessment as a reminder to treat the villagers honestly (Aymonier, 1875, 1891, 1904a, 1904b). The *Me Srok* paid a higher *thlay sebat* in villages where evil spirits were thought to reside, to appease the spirits. Throughout the process, honesty was assured by fear of eternal punishment: the Khmer adopted the Hindu belief that there is a special hell for rice thieves. Angkor Wat shows carvings of the terrible punishment awaiting rice thieves. Hot irons pierce their abdomens (Tan et al., 2014).

The tax assessment commenced with all men of the village going to the *roung*. The *Achucha Luang* recorded in the tax rolls all names, ages, physical condition including details of any disability and status as free or slaves. This information was used to determine a mandatory work service to the king, which was redeemable by making an additional rice payment at a predetermined rate. The *Achucha Luang* determined the rice payment for each village.

In traditional Khmer society, the king had absolute power. All land was owned by the king and villagers farmed designated areas at the king's will (Aymonier, 1904a). The taxation of rice was considered repayment for the privilege of being able to use the king's land. The *Mehang* could dispute the tax assessment if adverse circumstances had lessened the rice harvest. Adverse circumstances included bad weather, war or illness in the village. Only the king had power to lower the taxation assessment, but this power was delegated to the *Achucha Luang*. If the *Achucha Luang* varied the rice tax, the reason for exercise of his delegation was recorded in the tax rolls. The king's rice collectors received high titles and Aymonier (1904b) wrote that they were rewarded based on the quality of their accounting records, the regularity with which they carried out their tasks and their speed at returning information to the king. At the end of the tax assessment, the *Me Srok* had to negotiate a payment with the *Achucha Luang* to re-purchase the *roung* or it became the property of the *Achucha Luang*, who was entitled to demand that it be transported at the village's expense to his home and erected in his courtyard.

The tax rolls were a tool for managing the payment of the rice tax, but they were also a tool for recording a village's wealth, which was linked to rice ownership, and they were a history of the Cambodian people, albeit an incomplete one, because that history only included adverse events that decreased the rice harvest. However, for those who sought to eradicate the collective memory of the Khmer, the tax rolls were a threat, which is why it was important for the Khmer Rouge to destroy them.

### *The performance archive*

Phare enhances understanding of Khmer rice accounting by revealing the social dynamics of traditional Khmer village life and the values underpinning traditional Khmer society. Phare's performance serves as an archive that seeks to curate past and present knowledge about Khmer society (Brown and Davis-Brown, 1998; Hudson, 2012; Reason, 2003). Performance artists use acrobatics, traditional dance, music and traditional art to tell traditional stories and then show how those stories have become subverted by problems in contemporary Cambodian society. The performance of *White Gold* portrays rice as currency both in traditional and contemporary Cambodian society.



Although *White Gold* is set in modern society, it commences in a rural village where rice continues to be the main form of currency. In the village, traditions concerning rice are respected. Some rice is given to deities and the rest is allocated evenly among villagers. There is no competition for rice because there is enough rice for everyone. The distribution of rice and the harmony in the village are shown by presenting circus performance solely for village entertainment and through the use of traditional Khmer dance and traditional music. Village boys perform acrobatic tricks to entertain a village girl who carries pouches filled with equal amounts of rice. The rice pouches are in traditional panniers attached to ropes tied to a stick of bamboo that she carries across her shoulders. She has time to stop carrying the rice to dance and enjoy the circus performances. She thanks each boy, giving a pouch of rice to each male, irrespective of the difficulty of his circus trick.

One man in the village makes a mandala from rice as an offering to the gods in thanks for their bounty to the villagers. A mandala is a symbol used in Hinduism and Buddhism to represent the universe. The man's son does not show respect for rice or the gods and he destroys the mandala, leading to expulsion from the village.

The son goes to the city where he must work for money to buy rice. In the city, competition to acquire wealth makes men greedy. This is shown by the increasing difficulty of acrobatic tricks. However, performers do not receive more money as the tricks become more dangerous. By controlling the distribution of rice, the employer controls the survival of his employees. Phare's performance of *White Gold* shows that when currency is king, financial capitalists have power.

Employees realise they must compete with each other to acquire more money, but with that competition comes conflict, greed, tension, loss of respect for the self and others and a loss of understanding about the real value in life. Rice ownership brings power. Hierarchies change as those with money obtain more rice. Allegiances shift towards those with power until social order breaks down.

In *White Gold*, the cycle is broken only when the workers rebel. They realise financial capitalism has caused dissent, jealousies, loss of respect for others and failure to help those in need. Also, they have forgotten to be thankful for what has been provided. Instead of living in a society where there is equality and everyone has enough rice, they now live in a society where they are at the mercy of the rich and powerful. With new understanding, the son returns to the village. He has learned to respect the traditional rice currency and appreciates the village values of moderation and equality. He makes a choice to reject contemporary capitalism in favour of traditional values.

The circus performance reflects the collective longing to return to a simpler society. It highlights the conflict between Cambodia's traditional rice-based economy and contemporary capitalist economy. Rice is portrayed both as the currency of traditional Cambodian society and the desired currency of contemporary Cambodian society. In contemporary society, rice ownership creates opportunities for trade and commerce, but leads to the destruction of Khmer society. Although a contemporary Western view might view trade and commerce as preferable to subsistence life in the village, the circus performance reveals how trade and commerce have introduced undesirable values inconsistent with Khmer society and its Buddhist moderation.

By presenting an agrarian society as better than a contemporary one, Phare does not support the ideas of the Khmer Rouge: it was founded by men who opposed the Khmer Rouge. The Khmer Rouge had fanatical Maoism views, whereas Phare's performance presents traditional Buddhist views. In presenting a story about rice, Phare's performance taps into both memories about the Khmer rice currency and contemporary issues concerning Cambodia's rice economy. In both situations, the benefit of applying the Buddhist principle of moderation is shown, but the performance illustrates that it is only through the traditional village structure, with its emphasis on community, that this principle can be applied.



## The written and performance archives compared

The French sources describe the accounting process and the contents of the tax rolls. Phare's circus performance explains why French descriptions are inadequate. Brocheux and Hémery (2011: 117) state that the French colonisation of Indochina, which includes Cambodia, represents 'the forced intrusion of an exogenous capitalism into a historically hostile environment: that of agrarian societies still poorly integrated into the Asian market space'. They argue that from the French perspective, colonisation of Cambodia brought three developments. First, it led to a growth in production. Second, Cambodia's economic practices, modes of thought and social relations were modernised. Third, socioeconomic structures were changed to become compatible with the values associated with industrialised modes of production. Byrnes (1994) describes how colonised places have been viewed self-referentially by colonisers who present themselves as civilising and saving forces. This view is reflected in a poem by Kipling (1899: 1940): *The White Man's Burden*. The colonial discourse prevents colonisers from interpretations that do not accord with Western assumptions, values and ideals: where colonial subjects fail to meet Western standards, they must be changed (Spurr, 1993; Teng, 2006).

The description of Khmer rice accounting in the written archive presents a Western perspective. It constructs accounting as a technical process for raising rice revenue and managing the taxation burden (Cooke, 2007). Accounting provides a mechanism for correctly assessing, paying and monitoring the tax obligation. It includes internal controls to minimise the potential for fraud and there are clear lines of accountability throughout the tax accounting process. The Khmer rice accounting system is described in a way that conforms with the standard required for proper Western accounting.

Phare's performance shows the importance of rice to village *sila*, which is the Buddhist concept of right action, right speech and right livelihood (Hansen, 2007). *Sila* involves moderation and reciprocity, evident in the sharing of rice among the villagers and how all villagers contribute to growing rice (Marcucci, 1994). The French writers do not describe the social significance to the villagers of the rice accounting system: they do not understand that *sila* underpins accounting Khmer practices and that it values community over wealth and power. By contrast, Phare's performance highlights *sila* and, in doing so, creates space for a different understanding of Khmer rice accounting practices. Once *sila* is made visible, it can be seen in the taxation process including the public nature of village tax assessment, the *Me Srok's* accountability for the honesty of the villagers, the distribution of rice to members of society who cannot grow their own rice and the inclusion of controls to prevent individual greed.

Phare's performance shows how accountabilities shift from village to city. Accountability in the village is to all, and reciprocity is important. In the city, accountability is to an employer but there is no reciprocity. Ethnographers have identified the loss of reciprocity in contemporary Cambodian society (Colletta and Cullen, 2000; Kim, 2011). Khmer tax accounting processes involved mutual accountabilities: for instance, the village was accountable to the *Achucha Luang* for honest dealing and the *Achucha Luang* was accountable to the village for making an honest assessment that considered any mitigating circumstances. When the Buddhist value of village *sila* is not considered, the social purpose of the Khmer rice accounting system remains hidden. Without a written archive that documents the importance of *sila* in rice accounting, it is only through mechanisms such as Phare's performance the traditional Buddhist values underpinning Khmer rice accounting become evident.

The role of rice in the centrality of life is evident in both the French archives and the circus performance, but each source tells a different story. The colonial archive tells of a rice accounting system that was rigorous enough for French colonists to allow it to continue. The circus

performance tells of an accounting system based on Buddhist values that may be lost in contemporary society.

Exploring how accounting is presented in popular culture enhances understanding of accounting as it permeates everyday life (Jeacle, 2012). Extant research on accounting and entertainment has enhanced understanding of the stereotype of the accountant (Beard, 1994; Dimnik and Felton, 2006; Miley and Read, 2012a; Smith and Jacobs, 2011), revealed the potential of accounting information to provide new perspectives on social history (Jeacle, 2009), shown how accounting mediates and reconstructs creativity in the music industry (Jacobs and Evans, 2012) and highlighted weaknesses in accounting systems (Miley and Read, 2014). Within accounting, circuses have not been a popular theme for historical accounting research although Cummings and St Leon (2009) demonstrated that their study can enhance understanding of historical approaches to financial management. Outside accounting, circuses have been of research interest in historical fields of inquiry that include social history (Arrighi, 2012; Neirick, 2012), performance history (Carmeli, 2003; Fusco, 1994), entertainment history (Stoddart, 2000), management history (Beadle and Könyöt, 2006), economic history (Allen, 2010; Renoff, 2008), political history (Holmgren, 2007), military logistical history (May, 1932) and visual history (Wilson, 2017). Since these disciplines overlap, or are closely aligned with, accounting history, there may be currently unexplored opportunities to consider circuses in the context of other historical accounting research topics.

This research draws on literature that recognises performance as an archive. Recognising circus performance as an archive is a choice to privilege circus as a mechanism of collective memory despite its ephemeral intentionality (Brodzki, 2007; Reason, 2003; Taylor, 2003). Collective memory concerns how a society remembers itself. It includes how events are constructed and which events it chooses to celebrate or forget. Cambodia, as a nation, has attempted to engage in collective forgetting, or selective remembering, as part of its process of healing (Chandler, 2008; Winter, 2004) and reconstructing its national identity (Takei, 1998). When collective memory disappears, a society takes artefacts required to reconstruct social memory. Any remaining artefacts represent partial knowledge and are the debris from that destruction. However, over time, the debris will come to represent the whole and be seen as an accurate statement of the past (Caswell, 2010). To overcome this problem, it is necessary to use a knowledge source that has not been lost. Only traditional forms of entertainment were not lost from Cambodia, which is why circus performance is such an important medium of memory for the Khmer people. Healy (1997) argued that in Australia, written archives, including maps, letters, diaries, account books and other documents, have been imagined as central to Australia's history because white Australians could not envisage ways of representing an indigenous group who did not make written historical records, even though Aborigines were at the centre of Australian social memory. Where there is a written archive, archival knowledge from a performance has the ability to supplement social memory. Where there is no written archive, as in the case of Cambodia, a performance can go further and restore social memory. This is why Phare's performances are so powerful and why it would be incorrect to ignore them when seeking to understand Khmer rice accounting history.

When we envisage accounting, we envisage it in a form, and serving purposes, familiar to us. The challenge of historical accounting research is to move beyond this to understand how accounting operated elsewhere. Usually, the challenge is to understand its operation in another time period but in a culture with which we feel a certain familiarity. Sometimes, this sense of familiarity is misplaced and represents our present-mindedness (Miley and Read, 2017). However, the problem of historical distance is compounded when there is cultural distance and an accounting system operates in a culture so foreign to us that we may miss aspects of it or misinterpret how it operates because of an Otherness that remains hidden to us. The challenge for accounting historians is to see accounting in its multiplicity of forms in other times and places. If we confine our research to

familiar cultures, the current Western dominance of accounting history will continue, and as a community, accounting historians will be responsible for presenting a skewed view of accounting. By using the example of Khmer rice accounting and the value of the circus performance archive for enhancing understanding of Khmer village life and values, this research has presented entertainment as an archive that is available to enhance historical accounting research. It has also provided an example of an indigenous form of knowledge presentation being used to understand an indigenous accounting practice. Giving voice to indigenous cultures may lead us to sources that have not previously been considered for historical accounting research, but these sources have the potential not only to enrich understanding of accounting and its past in other places but also to open us to thinking about our own accounting heritage in new ways.

## **Conclusion**

Giving voice to indigenous communities and making visible indigenous accounting practices requires decolonised approaches to research so that indigenous epistemes are privileged. This research explored the challenges of including the indigenous episteme through an illustrative example that considers historical rice accounting practices in Cambodia using both a colonial archive and a live circus performance archive.

Undertaking this research was challenging because Cambodia's written archives had been destroyed. The intentional or accidental destruction of archives has occurred in many locations. In the case of Cambodia, its former coloniser held another archival source: nineteenth century descriptions of Khmer tax rolls and rice accounting practices documented by a French linguist and archaeologist from his personal observations while living in Cambodia when it was under the French rule (Aymonier, 1875, 1891, 1904a, 1904b). This archive interpreted Khmer accounting from a Western perspective and focused on the efficiency of collecting taxes but failed to identify the relationship between Khmer accounting and Khmer society.

To subvert the hegemony of the coloniser's voice, an indigenous representation of Khmer accounting and Khmer society was required. This was located within the circus performance of the Phare Cambodian Circus. Circus performance is a Khmer traditional form of transferring knowledge. The circus performance revealed social aspects of the Khmer accounting practices not evident from the French descriptions until they were viewed through the lens provided by indigenous knowledge. Entertainment always provides an important mechanism for transmitting information about a society and its values.

All archives privilege a particular view. In written archives, this view often aligns with those who have power to control the discourse. When entertainment is not controlled by those in power but by the subjugated, it may legitimately be described as popular culture. Popular culture, including circus entertainment, can provide an important lens that reveals an alternative perspective of society. This makes it a useful source for contextual understanding that can enhance historical accounting research.

In the context of indigenous communities, traditional forms of entertainment can subvert the hegemony of the powerful and provide a mechanism for consciously privileging the episteme of the subjugated. Entertainment as an archive offers a mechanism to give voice to indigenous communities whose history might otherwise remain silent.

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## Note

1. Similarly, we use the contemporary names of Thailand, Laos, Vietnam, Myanmar and China to describe regimes that were based within the current borders of those countries.

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